



Auditor of Public Accounts  
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**FOR IMMEDIATE RELEASE**

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**Edelen Releases Audit of Christian County Sheriff's Tax Settlement**

**FRANKFORT, Ky.** – State Auditor Adam Edelen today released the audit of the sheriff's settlement – 2011 taxes for Christian County Sheriff Lewis Leavell, Jr. State law requires the auditor to annually audit the accounts of each county sheriff. In compliance with this law, the auditor issues two sheriff's reports each year: one reporting on the audit of the sheriff's tax account and the other reporting on the audit of the fee account used to operate the office.

The audit found that the sheriff's financial statement fairly presents the taxes charged, credited and paid, for the period April 16, 2011 through April 16, 2012, in conformity with the modified cash basis of accounting.

The auditor noted no instances of noncompliance. The auditor also noted no matters involving internal control over financial reporting and its operation that were considered to be material weaknesses.

The sheriff's responsibilities include collecting property taxes, providing law enforcement and performing services for the county fiscal court and courts of justice. The sheriff's office is funded through statutory commissions and fees collected in conjunction with these duties.

The audit report can be found on the [auditor's website](#).

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*The Auditor of Public Accounts ensures that public resources are protected, accurately valued, properly accounted for, and effectively employed to raise the quality of life of Kentuckians.*

*For more information, visit [auditor.ky.gov](http://auditor.ky.gov) and follow Auditor Edelen on Twitter @AuditorKY, [facebook.com/AuditorKY](https://www.facebook.com/AuditorKY) and [youtube.com/AuditorKY](https://www.youtube.com/AuditorKY). Call 1-800-KY-ALERT or visit our website to report suspected waste and abuse.*